

EXHIBIT 8

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

IN RE PHARMACEUTICAL INDUSTRY	)	MDL No. 1456
AVERAGE WHOLESALE PRICE)	Civil Action No. 01-12257-PBS
LITIGATION)	Subcategory Case No. 03-10643
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THIS DOCUMENT RELATES TO:)	
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<i>The City of New York v. Abbott Labs., et al.</i>)	
(S.D.N.Y. No. 04-CV-06054))	Judge Patti B. Saris
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<i>County of Nassau v. Abbott Labs., et al.</i>)	Magistrate Judge Marianne B. Bowler
(E.D.N.Y. No. 04-CV-05126))	
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and other cases listed on the following page)	
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AFFIDAVIT OF ERIC M. GAIER, Ph.D

October 5, 2009

Affidavit of Eric M. Gaier, PhD

THIS DOCUMENT RELATES TO:))
))
<i>County of Westchester v. Abbott Labs., et al.</i> (S.D.N.Y. No. 03-CV-6178)	)	<i>County of Herkimer v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00415)
<i>County of Rockland v. Abbott Labs., et al.</i> (S.D.N.Y. No. 03-CV-7055)	)	<i>County of Oneida v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00489)
<i>County of Putnam v. Abbott Labs., et al.</i> (S.D.N.Y. No. 05-CV-04740)	)	<i>County of Fulton v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00519)
<i>County of Dutchess v. Abbott Labs., et al.</i> (S.D.N.Y. No. 05-CV-06458)	)	<i>County of St. Lawrence v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00479)
<i>County of Orange v. Abbott Labs., et al.</i> (S.D.N.Y. Case No. 07-CV-2777)	)	<i>County of Jefferson v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00715)
<i>County of Washington v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00408)	)	<i>County of Lewis v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00839)
<i>County of Rensselaer v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00422)	)	<i>County of Chautauqua v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06204)
<i>County of Albany v. Abbott Labs., et al</i> (N.D.N.Y. No. 05-CV-00425)	)	<i>County of Allegany v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06231)
<i>County of Warren v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00468)	)	<i>County of Cattaraugus v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06242)
<i>County of Greene v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00474)	)	<i>County of Genesee v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06206)
<i>County of Saratoga v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00478)	)	<i>County of Wayne v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06138)
<i>County of Columbia v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00867)	)	<i>County of Monroe v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06148)
<i>Essex County v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00878)	)	<i>County of Yates v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06172)
<i>County of Chenango v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00354)	)	<i>County of Niagara v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06296)
<i>County of Broome v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00456)	)	<i>County of Seneca v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06370)
<i>County of Onondaga v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00088)	)	<i>County of Orleans v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06371)
<i>County of Tompkins v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00397)	)	<i>County of Ontario v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06373)
<i>County of Cayuga v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00423)	)	<i>County of Schuyler v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06387)
<i>County of Madison v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00714)	)	<i>County of Chemung v. Abbott Labs., et al.</i> (W.D.N.Y. No. 05-CV-06744)
<i>County of Cortland v. Abbott Labs., et al.</i> (N.D.N.Y. No. 05-CV-00881)	)	<i>County of Steuben v. Abbott Labs., et al.</i> (W.D.N.Y. Case No. 05-CV-6223)
<i>County of Ulster v. Abbott Labs., et al.</i> (N.D.N.Y. Case No. 06-CV-0123)	)	<i>County of Wyoming v. Abbott Labs., et al.</i> (W.D.N.Y. Case No. 05-CV-6379)

City of Washington)**:ss:****District of Columbia)**

Affidavit of Eric M. Gaier, PhD

- (1) Eric M. Gaier, Ph.D., being duly sworn, deposes and says:
- (2) I am a Partner and founding Member of Bates White, LLC (“Bates White”), a professional services firm that performs economic and statistical analysis in a variety of industries and forums. I specialize in performing economic and statistical analysis of pricing for antitrust, fraud, and other matters and investigating economic questions associated with class certification.
- (3) I have been retained as a consultant and expert on matters of pricing policy in a variety of industries, including health care and pharmaceutical pricing and reimbursement. For example, in District of Columbia v. CVS Corporation, et al., I offered testimony on behalf of the government of the District of Columbia concerning the effect on pricing and service quality of an acquisition of certain independent pharmacies by CVS Corporation. Before this Court, in *In Re Pharmaceutical Industry Average Wholesale Price Litigation*, I offered deposition and trial testimony concerning the effect of alleged fraudulent pricing practices of certain pharmaceutical manufacturers on Medicare and private payor payments for prescription drugs. In *State of Alabama v. AstraZeneca Pharmaceuticals LP*, I offered trial testimony concerning the effect of alleged fraudulent pricing practices of AstraZeneca on Alabama Medicaid Agency’s payments for prescription drugs. I also offered deposition testimony in *The Commonwealth of Massachusetts v. Mylan Laboratories, et al.* concerning the effect of alleged fraudulent pricing practices of several generic drug manufacturers on the Massachusetts Medicaid program’s (MassHealth) payments for prescription drugs. More recently, I offered three affidavits and deposition testimony in support of Defendant Glaxo SmithKline in the above captioned New York County cases. I have also consulted and testified concerning other health-care and non-health-care industry matters. A copy of my curriculum vitae is attached as Attachment A.
- (4) I submit this affidavit in support of Defendant Merck & Co., Inc.’s (Merck) Opposition to Plaintiffs’ Motion to Compel Discovery in the above-captioned New York County cases. In particular, I have been asked to evaluate the Declaration of Harris L. Devor on behalf of Plaintiffs in this matter.¹
- (5) Mr. Devor’s declaration summarizes his calculations of “spread” between AMP and AWP for Merck drugs.² Mr. Devor’s methodology utilizes quarterly AMP data previously produced by Merck, but calculates the percentage mark-up to the prevailing AWP, or “spread,” on a daily basis. From these daily spread calculations, Mr. Devor computes an average annual “spread” for each year and NDC and compares the result to a 30% benchmark. Mr. Devor identifies 130 NDCs (belonging to 15 drug families) that have an average annual AWP to AMP “spread” above 30% for at least one year. In his supporting tables, Mr. Devor reports 387 NDC-year combinations for which he finds AWP to AMP

¹ Declaration of Harris L. Devor, *The City of New York, et al. v. Abbott Laboratories, et al.*, 01-12257-PBS (D. Mass. September 4, 2009).

² Throughout this affidavit, I will refer to Mr. Devor’s AWP to AMP spread calculations interchangeably as Devor spread or “spread,” in order to distinguish it from the spread adopted by this Court in the MDL as the difference between AWP and average sales price and the spread calculations Plaintiffs have previously offered to this Court that measure the difference between AWP and average acquisition cost.

Affidavit of Eric M. Gaier, PhD

“spreads” above 30%. Based on Mr. Devor’s analysis, Plaintiffs assert that “spreads” are “consistently over 30% on an annual basis” for these NDCs.³

(6) As shown in Figure 1 below, I replicated Mr. Devor’s methodology for all NDCs and years (hereinafter “NDC-years”) reported by Mr. Devor and determined that nearly one-half of all relevant New York Medicaid expenditures for the 130 NDCs are associated with average NDC-year “spreads” less than 30%.⁴ Moreover, over three quarters of relevant New York Medicaid expenditures for these NDCs are associated with NDC-years having average annual “spreads” less than 32%.⁵ In addition, only four NDC-years, having combined total Medicaid expenditures of less than \$8,000, have “spreads” above 50%. Thus, the results shown in Figure 1 demonstrate that there are no “mega-spreads” for the 130 Merck NDCs reported by Mr. Devor.

Figure 1: Distribution of Devor “spreads” and expenditures⁶

Devor “spread”	NDC-Years	New York Medicaid expenditures	Percentage of total expenditures	Cumulative expenditures percentage
Less than 30.0%	518	\$556,651,330	46.1%	46.1%
Between 30.0% & 30.5%	74	\$134,241,024	11.1%	57.3%
Between 30.5% & 31.0%	49	\$124,405,923	10.3%	67.6%
Between 31.0% & 31.5%	54	\$42,109,857	3.5%	71.0%
Between 31.5% & 32.0%	54	\$67,794,209	5.6%	76.7%
Between 32.0% & 32.5%	11	\$14,072,334	1.2%	77.8%
Between 32.5% & 33.0%	19	\$19,461,585	1.6%	79.4%
Between 33.0% & 35.0%	70	\$219,063,411	18.2%	97.6%
Between 35.0% & 40.0%	67	\$27,251,339	2.3%	99.9%
Between 40.0% & 50.0%	16	\$1,738,060	0.1%	100.0%
Greater than 50.0%	4	\$7,831	0.0%	100.0%
Total	936	\$1,206,796,903	100.0%	

(7) The results reported by Mr. Devor are a misleading representation of overall pricing patterns for Merck NDCs. The example of Singulair 10mg tablet (NDC 00006011731), shown in Figure 2, illustrates this. Applying Mr. Devor’s methodology to all years of available data, I find that this NDC

³ Plaintiffs’ Memorandum in Support of Motion to Compel Discovery from Defendant Merck & Co. Inc, at 2, *The City of New York, et al. v. Abbott Laboratories, et al.*, 01-12257-PBS (D. Mass. September 4, 2009).

⁴ Mr. Devor has not provided the backup materials supporting his calculations. Thus, the New York Medicaid expenditure statistics presented throughout this affidavit are based on New York Medicaid claims data produced on December 16, 2008. These statistics differ from those reported by Mr. Devor, however, the differences are small. The source of Mr. Devor’s expenditures is not clear.

⁵ AMP is defined as the average manufacturer revenue received from *wholesalers* for sales to the retail class of trade. Thus, the AMP includes discounts offered to wholesalers (such as a 2% prompt pay discount) that may not be passed on to retailers and excludes wholesaler mark-ups. As a result AMP understates acquisition costs paid by providers and AWP to AMP spreads overstate AWP to acquisition cost spreads.

⁶ Over 96% of the expenditures associated with Devor “spread” above 33% are associated with one drug family: Zocor.

Affidavit of Eric M. Gaier, PhD

has an AWP to AMP “spread” of less than 30% for every year except 2005, when it exceeds the threshold by less than 3 tenths of one percent. However, in his declaration, Mr. Devor presents only the “spread” for 2005. Moreover, the average AMP to AWP “spread” calculated across all years of available data for this NDC is below 30% and the vast majority of New York Medicaid expenditures are associated with time periods having “spreads” below 30%. Having only 1 of 8 years with a “spread” only slightly above 30% does not support a conclusion, in my opinion, that “spreads” were “consistently over 30% on an annual basis.”⁷

Figure 2: Devor “spread” and expenditures for Singulair (NDC 00006011731)

Year	Devor “spread”	New York Medicaid expenditures
1998	22.72%	\$986,539
1999	23.41%	\$3,084,193
2000	27.94%	\$5,385,336
2001	29.18%	\$8,059,210
2002	29.67%	\$11,180,105
2003	29.65%	\$16,241,439
2004	29.99%	\$21,473,469
2005	30.28%	\$23,826,535
Overall average	28.00%	\$90,236,826

- (8) The pattern illustrated in Figure 2 for Singulair is prevalent for many other Merck NDCs. Indeed, for the 130 Merck NDCs for which Mr. Devor presents “spreads”, the average number of years for which “spreads” exceed 30% is less than 3 years.⁸ At the same time, these 130 NDCs have, on average, more than 7 years of data available to calculate Mr. Devor’s “spreads.” Thus, using Mr. Devor’s own methodology, the average Merck NDC reported by Mr. Devor has “spreads” below 30% for the majority of the time period for which data are available. Indeed, of the 936 NDC-years at issue for these 130 NDCs, 518 NDC-years have “spreads” below 30%. In Attachment B, I report for each NDC the number of years for which data are available along with the number of years in which “spreads” exceed 30%.
- (9) In addition, I calculate the overall average AMP to AWP “spread” across the entire period of available data. I find that these overall average “spreads” are below 30% for 77 out of the 130 NDCs reported by Mr. Devor. Of the remaining 53 NDCs, I note that 31 NDCs belong to two drug families—Zocor and Pepcid—and 22 NDCs have “spreads” only marginally over 30% or have very low expenditures. The overall average “spreads,” expenditures, and number of years with spreads exceeding 30% are shown below in Figure 3 for these 22 NDCs. I report overall average “spreads” for all 130 NDCs reported by Mr. Devor in Attachment B.

⁷ Plaintiffs’ Memorandum in Support of Motion to Compel Discovery from Defendant Merck & Co. Inc, at 2, *The City of New York, et al. v. Abbott Laboratories, et al.*, 01-12257-PBS (D. Mass. September 4, 2009).

⁸ For 130 NDCs, Mr. Devor shows 387 NDC-year combinations with spread great than 30%. Thus, on average there are 2.9 years with spread over 30% for each NDC.

Affidavit of Eric M. Gaier, PhD

Figure 3: NDCs with overall “spread” above 30% (excluding Zocor and Pepcid)

NDC	Drug name	Overall AMP to AWP “spread”	New York Medicaid expenditures ⁹	Years of available data	Years with Devor-reported “spreads” exceeding 30%
00006096031	COZAAR 100MG TABLET	30.1%	\$6,166,125	7	3
00006096058	COZAAR 100MG TABLET	30.1%	\$7,530,673	7	3
00006071782	HYZAAR 50-12.5TABLET	30.1%	\$112,131	8	3
00006026709	MAXALT 10MG TABLET	30.1%	\$1,205,659	2	1
00006007721	FOSAMAX 35MG TABLET	30.2%	\$56	5	2
00006007744	FOSAMAX 35MG TABLET	30.2%	\$921	5	2
00006007282	PROSCAR 5MG TABLET	30.2%	\$1,085	3	3
00006095154	COZAAR 25MG TABLET	30.3%	\$4,508,292	9	5
00006095158	COZAAR 25MG TABLET	30.3%	\$5,240,801	9	5
00006003144	FOSAMAX 70MG TABLET	30.3%	\$84,392,858	6	4
00006001531	PRINIVIL 2.5MG TABLET	30.3%	\$46,241	9	2
00006001558	PRINIVIL 2.5MG TABLET	30.3%	\$263,579	9	2
00006026609	MAXALT 5MG TABLET	31.4%	\$0	2	1
00006096082	COZAAR 100MG TABLET	31.7%	\$4,933	3	2
00006095182	COZAAR 25MG TABLET	31.7%	\$3,797	3	3
00006096054	COZAAR 100MG TABLET	31.8%	\$2,583,113	3	3
00006074754	HYZAAR 100-25TABLET	31.8%	\$1,639,229	3	3
00006074782	HYZAAR 100-25TABLET	31.8%	\$54,012	3	2
00006073061	MEVACOR 10MG TABLET	35.4%	\$667,633	9	6
00006074528	HYZAAR 100-12.5TABLET	37.5%	\$0	1	1
00006074531	HYZAAR 100-12.5TABLET	37.5%	\$0	1	1
00006074554	HYZAAR 100-12.5TABLET	37.5%	\$0	1	1

(10) At a conceptual level, there are several issues associated with AMP-based “spread” calculations. For instance:

- AMP is calculated quarterly whereas the AWP changes on a particular date
- AMPs include discounts to wholesalers, such as a 2% prompt payment discount, which may not be passed on to providers, thus understating the provider acquisition cost
- AMP excludes mark-ups sometimes applied by wholesalers in their sales to providers, thus understating the provider acquisition cost
- AMPs include a number of transaction types—including rebates, returns, and credits—that may not be issued at the time of a sale, leading to idiosyncratic fluctuations¹⁰

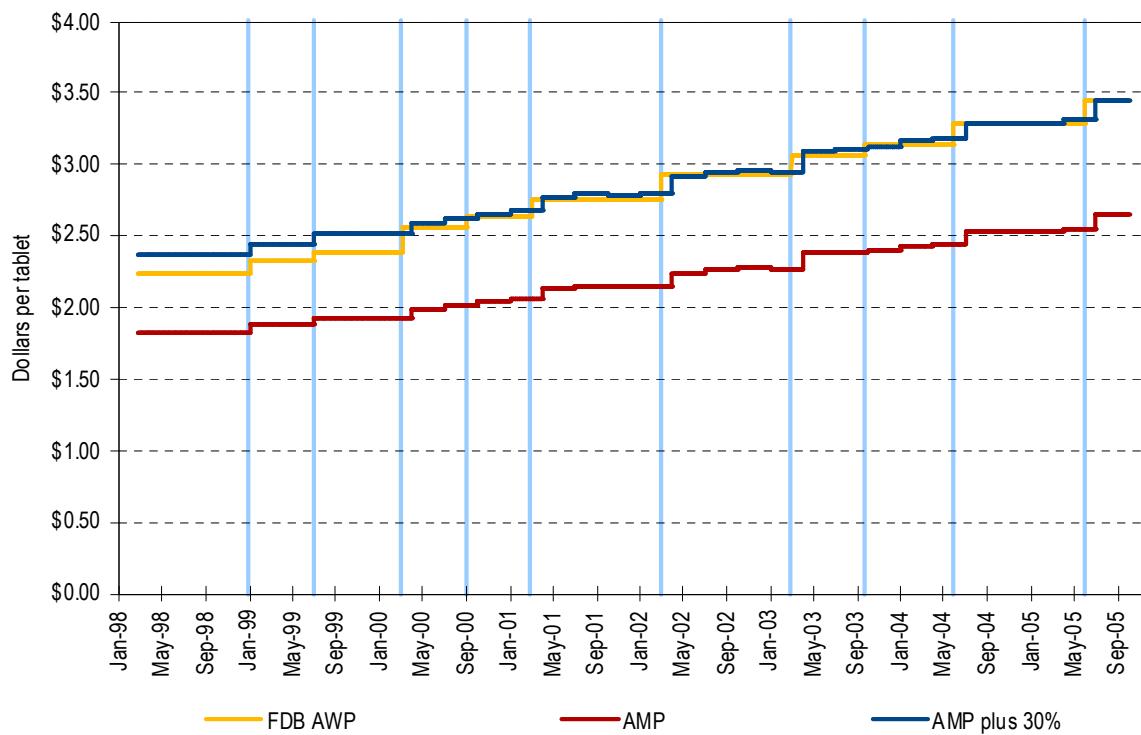
⁹ As previously mentioned, the expenditures reported here differ from those reported by Mr. Devor by a small magnitude. For example, Mr. Devor reports expenditures of \$140, \$1,132, and \$559 for the three Hyzaar 100-12.5 tablets listed in Figure 3 while the claims data produced on December 16, 2008 show no expenditures for these NDCs.

¹⁰ For example, rebates earned on larger past utilization and paid during periods of declining sales volume can generate large fluctuations in AMP, especially after an NDC’s patent has expired.

Affidavit of Eric M. Gaier, PhD

For these reasons, idiosyncratic changes in AMP may result in transitory periods of “spread” exceeding 30% that are not supportive of Plaintiffs’ conclusion that “spreads” were “consistently over 30% on an annual basis.” Figure 4 demonstrates this phenomenon for the Singulair 10mg tablet. In particular, in Figure 4, I compare a 30% mark-up over AMP to the AWP from First DataBank. I find that the AWP tracks and is generally below the 30% mark-up over AMP, despite transitory periods in which the AWP slightly exceeds the 30% mark-up over AMP.

Figure 4: FDB AWP and 30% mark-up over AMP for Singulair (NDC 00006011731)



Note: Vertical lines denote dates of AWP changes (sources: FDB, Merck AMP data)

This the 5th day of October, 2009.



ERIC M. GAIER, PH.D.
BATES WHITE, LLC
AFFIANT

Sworn to and subscribed before me this

5th day of October, 2009.



Notary Public

My Commission Expires: SHENETTA M. HARDEMAN-JONES
NOTARY PUBLIC DISTRICT OF COLUMBIA
My Commission Expires May 14, 2014

Affidavit of Eric M. Gaier, PhD

Attachment A

Curriculum vitae of Eric M. Gaier, Ph.D.

Summary of experience

Dr. Eric M. Gaier is a Partner and founding member of Bates White, LLC. Dr. Gaier has significant experience in the application of economic and statistical analysis to antitrust, civil fraud, and other economic and financial issues. He specializes in analysis of class certification, pricing, and alleged anticompetitive conduct including market definition, market power, competitive impact, countervailing efficiencies, and damages. Dr. Gaier has testified and consulted for government, law firm, and corporate clients across a variety of industries including retail sales, agriculture, pharmaceuticals, health care, medical devices, technology, transportation, commercial aviation, aerospace manufacturing, and defense procurement.

Areas of expertise

- Health care
- Pricing policy
- Antitrust analysis
- Class certification
- Econometric and statistical analysis

Prior testimony within the last four years

- *City of New York, et al. v. Abbott Laboratories, et al.*, U.S. District Court for District of Massachusetts (Deposition: January 2009)
- *The Commonwealth of Massachusetts v. Mylan Laboratories, et al.*, U.S. District Court for District of Massachusetts (Deposition: April 2008)
- *State of Alabama v. Abbott Labs., Inc., et al.*, Circuit Court of Montgomery County, Alabama (Depositions: January 2008, September 2008; Trial Testimony: February 2008).
- *Static Control Components, Inc. et al. v. Lexmark International, Inc.*, U.S. District Court for the Eastern District of Kentucky (Deposition: November 2006, Trial Testimony: June 2007).
- *In re: Pharmaceutical Industry Average Wholesale Price Litigation*, U.S. District Court for District of Massachusetts (Depositions: November 2004, April 2006; Trial Testimony: November 2006).
- *District of Columbia v. CVS Corporation, et al.*, Superior Court of the District of Columbia Civil Division (Depositions: May 2004, June 2004).

Professional experience

Prior to joining Bates White, Dr. Gaier served as an Associate of A.T. Kearney. Previously he was a Research Fellow for the Technology Assessment Program, of the Logistics Management Institute. Dr. Gaier has served as a Consultant to the Panel on Statistical Methods for Evaluating Defense Systems

of the National Research Council and as an Instructor with the Department of Economics at Duke University.

Education

- Ph.D., Economics, Duke University
- M.A., Economics, Duke University
- B.A., Economics, Florida State University

Publications

- “Forecasting and Economic Analysis for Aviation Systems Engineering,” (with Peter F. Kostiuk), in *Air Transportation Systems Engineering*, Progress in Astronautics and Aeronautics Series, Volume 193, George L. Donohue, Andres G. Zellweger, Herman Rediess, and Christian Pusch, eds. Lexington, MA: American Institute of Aeronautics and Astronautics, 2001.
- “Strategic Information Generation and Transmission: The Evolution of Institutions in Department of Defense Operational Testing,” (with Robert C. Marshall), in *Statistics Testing, and Defense Acquisition—Background Papers*, Michael Cohen, Duane L. Steffey, and John E. Rolph, eds., Washington D.C.: National Academy Press, 1999.
- “The Economic Impacts of Air Traffic Congestion,” (with Peter F. Kostiuk and Dou Long) *Air Traffic Control Quarterly*, pp. 123–145, Volume 7, Number 2 1999.
- *The ASAC Air Carrier Cost-Benefit Model* (with Tara E. Santmire, Alexander P. Edlich, and Earl R. Wingrove), NASA Contractor Report 1999–208983, January 1999.
- *A Method for Forecasting the Commercial Air Traffic Schedule in the Future* (with Dou Long, David A. Lee, Jesse P. Johnson and Peter F. Kostiuk), NASA Contractor Report 1999-208987, January 1999.
- *Modeling Air Traffic Management Technologies with a Queuing Network Model of the National Airspace System* (with Dou Long, David A. Lee, Jesse Johnson, and Peter F. Kostiuk), NASA Contractor Report 1999-208988, January 1999.
- *The ASAC Air Carrier Investment Model: Third Generation* (with Earl R. Wingrove, Jesse P. Johnson, and Tara E. Santmire) NASA Contractor Report 1998-207656, April 1998.
- *Air Cargo Operations Cost Database* (with Jesse P. Johnson) NASA Contractor Report 1998-207655, April 1998.

Professional associations

- American Economic Association
- American Bar Association (Associate Member)
- International Health Economics Association

Affidavit of Eric M. Gaier, PhD

Attachment B

AWP/AMP “spreads” across time using Devor methodology

Attachment B: AWP/AMP “spreads” across time using Devor methodology

NDC	Drug	Overall Devor spread	NY Medicaid expenditures	Total years with AMP & AWP data	Devor-reported years with “spreads” above 30%
00006362835	COSOPT EYE DROPS	29.9%	\$6,465,074	5	2
00006362836	COSOPT EYE DROPS	29.9%	\$15,203,411	5	2
00006096031	COZAAR 100MG TABLET	30.1%	\$6,166,125	7	3
00006096054	COZAAR 100MG TABLET	31.8%	\$2,583,113	3	3
00006096058	COZAAR 100MG TABLET	30.1%	\$7,530,673	7	3
00006096082	COZAAR 100MG TABLET	31.7%	\$4,933	3	2
00006095154	COZAAR 25MG TABLET	30.3%	\$4,508,292	9	5
00006095158	COZAAR 25MG TABLET	30.3%	\$5,240,801	9	5
00006095182	COZAAR 25MG TABLET	31.7%	\$3,797	3	3
00006095231	COZAAR 50MG TABLET	29.8%	\$10,792,441	9	5
00006095254	COZAAR 50MG TABLET	29.9%	\$10,056,946	9	5
00006095258	COZAAR 50MG TABLET	29.9%	\$20,817,137	9	5
00006095282	COZAAR 50MG TABLET	29.9%	\$616,139	9	5
00006057143	CRIXIVAN 200MG CAPSULE	29.0%	\$1,100,770	9	1
00006057465	CRIXIVAN 333MG CAPSULE	29.3%	\$1,249,581	7	1
00006057318	CRIXIVAN 400MG CAPSULE	29.5%	\$67,973	7	1
00006057340	CRIXIVAN 400MG CAPSULE	29.7%	\$3,006,598	5	1
00006057354	CRIXIVAN 400MG CAPSULE	29.0%	\$10,368,708	9	1
00006057362	CRIXIVAN 400MG CAPSULE	29.0%	\$102,948,560	9	1
00006093628	FOSAMAX 10MG TABLET	28.0%	\$121	9	2
00006093631	FOSAMAX 10MG TABLET	28.0%	\$12,623,206	9	5
00006093658	FOSAMAX 10MG TABLET	28.0%	\$12,413,599	9	5
00006093682	FOSAMAX 10MG TABLET	28.0%	\$214,361	9	5
00006007721	FOSAMAX 35MG TABLET	30.2%	\$56	5	2
00006007744	FOSAMAX 35MG TABLET	30.2%	\$921	5	2
00006021231	FOSAMAX 40MG TABLET	28.0%	\$354,608	9	1
00006092531	FOSAMAX 5MG TABLET	28.0%	\$3,207,795	9	4
00006092558	FOSAMAX 5MG TABLET	28.0%	\$1,796,131	9	4
00006003144	FOSAMAX 70MG TABLET	30.3%	\$84,392,858	6	4
00006074528	HYZAAR 100-12.5TABLET	37.5%	\$0	1	1
00006074531	HYZAAR 100-12.5TABLET	37.5%	\$0	1	1
00006074554	HYZAAR 100-12.5TABLET	37.5%	\$0	1	1
00006074731	HYZAAR 100-25TABLET	29.9%	\$10,605,130	8	3
00006074754	HYZAAR 100-25TABLET	31.8%	\$1,639,229	3	3
00006074758	HYZAAR 100-25TABLET	29.9%	\$9,662,905	8	3
00006074782	HYZAAR 100-25TABLET	31.8%	\$54,012	3	2
00006071731	HYZAAR 50-12.5TABLET	29.7%	\$9,600,575	9	3
00006071754	HYZAAR 50-12.5TABLET	29.7%	\$2,797,263	9	3
00006071758	HYZAAR 50-12.5TABLET	29.7%	\$9,361,443	9	3
00006071782	HYZAAR 50-12.5TABLET	30.1%	\$112,131	8	3
00006026706	MAXALT 10MG TABLET	27.4%	\$6,003,533	8	1
00006026709	MAXALT 10MG TABLET	30.1%	\$1,205,659	2	1
00006026606	MAXALT 5MG TABLET	27.6%	\$1,747,027	8	1

NDC	Drug	Overall Devor spread	NY Medicaid expenditures	Total years with AMP & AWP data	Devor-reported years with "spreads" above 30%
00006026609	MAXALT 5MG TABLET	31.4%	\$0	2	1
00006073061	MEVACOR 10MG TABLET	35.4%	\$667,633	9	6
00006073161	MEVACOR 20MG TABLET	29.1%	\$19,984,110	9	2
00006073182	MEVACOR 20MG TABLET	29.1%	\$502,091	9	2
00006073261	MEVACOR 40MG TABLET	29.8%	\$12,208,766	9	4
00006073282	MEVACOR 40MG TABLET	29.8%	\$150,942	9	4
00006353904	PEPCID 10MG/ML VIAL	48.1%	\$18,347	9	5
00006354114	PEPCID 10MG/ML VIAL	37.5%	\$30,929	9	5
00006354120	PEPCID 10MG/ML VIAL	38.9%	\$12,958	8	5
00006354149	PEPCID 10MG/ML VIAL	37.9%	\$4,381	9	5
00006353750	PEPCID 20MG PIGGYBACK	31.8%	\$1,063	9	4
00006096331	PEPCID 20MG TABLET	30.4%	\$26,098,456	9	5
00006096358	PEPCID 20MG TABLET	30.4%	\$33,429,683	9	5
00006096382	PEPCID 20MG TABLET	30.8%	\$3,371,192	7	5
00006096431	PEPCID 40MG TABLET	29.6%	\$5,243,041	9	3
00006096458	PEPCID 40MG TABLET	29.6%	\$3,530,157	9	3
00006096482	PEPCID 40MG TABLET	29.9%	\$29,203	7	2
00006353892	PEPCID 40MG/5ML ORAL SUSP	31.7%	\$2,209,506	9	2
00006355331	PEPCID RPD 20MG TABLET	28.9%	\$21,441	4	1
00006355348	PEPCID RPD 20MG TABLET	28.9%	\$0	4	1
00006355431	PEPCID RPD 40MG TABLET	30.4%	\$0	5	1
00006010631	PRINIVIL 10MG TABLET	29.7%	\$299,097	9	2
00006010654	PRINIVIL 10MG TABLET	29.6%	\$11,179	4	1
00006010658	PRINIVIL 10MG TABLET	29.7%	\$5,139,473	9	2
00006010682	PRINIVIL 10MG TABLET	28.4%	\$268,538	9	2
00006010686	PRINIVIL 10MG TABLET	24.2%	\$0	6	1
00006010687	PRINIVIL 10MG TABLET	27.1%	\$24,120	9	2
00006001531	PRINIVIL 2.5MG TABLET	30.3%	\$46,241	9	2
00006001558	PRINIVIL 2.5MG TABLET	30.3%	\$263,579	9	2
00006020731	PRINIVIL 20MG TABLET	29.2%	\$303,497	9	2
00006020754	PRINIVIL 20MG TABLET	29.8%	\$29,515	4	1
00006020758	PRINIVIL 20MG TABLET	29.2%	\$4,993,239	9	2
00006020782	PRINIVIL 20MG TABLET	27.9%	\$273,803	9	2
00006020787	PRINIVIL 20MG TABLET	26.1%	\$1,804	9	2
00006023758	PRINIVIL 40MG TABLET	29.7%	\$4,655,824	9	2
00006001954	PRINIVIL 5MG TABLET	29.9%	\$4,095	4	1
00006001958	PRINIVIL 5MG TABLET	29.9%	\$2,478,836	9	2
00006001982	PRINIVIL 5MG TABLET	28.6%	\$89,666	9	2
00006001986	PRINIVIL 5MG TABLET	28.7%	\$0	8	2
00006001987	PRINIVIL 5MG TABLET	28.6%	\$6,222	9	2
00006007231	PROSCAR 5MG TABLET	29.5%	\$9,847,527	9	4
00006007258	PROSCAR 5MG TABLET	29.5%	\$18,354,838	9	4
00006007282	PROSCAR 5MG TABLET	30.2%	\$1,085	3	3
00006011731	SINGULAIR 10MG TABLET	28.0%	\$90,236,826	8	1
00006011754	SINGULAIR 10MG TABLET	28.0%	\$45,140,564	8	1

NDC	Drug	Overall Devor spread	NY Medicaid expenditures	Total years with AMP & AWP data	Devor-reported years with "spreads" above 30%
00006351935	TRUSOPT 2% EYE DROPS	29.7%	\$669,505	5	1
00006351936	TRUSOPT 2% EYE DROPS	29.8%	\$1,554,508	5	2
00006071368	VASOTEC 10MG TABLET	29.8%	\$23,792,332	8	2
00006071382	VASOTEC 10MG TABLET	29.8%	\$693,897	9	1
00006001468	VASOTEC 2.5MG TABLET	29.5%	\$5,321,002	8	1
00006071468	VASOTEC 20MG TABLET	29.3%	\$20,947,856	8	1
00006071482	VASOTEC 20MG TABLET	29.3%	\$531,615	9	1
00006071268	VASOTEC 5MG TABLET	29.7%	\$20,887,809	8	2
00006071282	VASOTEC 5MG TABLET	29.7%	\$1,086,507	9	1
00006071287	VASOTEC 5MG TABLET	28.2%	\$0	8	1
00006007431	VIOXX 12.5MG TABLET	28.8%	\$1,306,082	7	4
00006007468	VIOXX 12.5MG TABLET	28.8%	\$16,381,645	7	4
00006007482	VIOXX 12.5MG TABLET	28.8%	\$43,150	7	4
00006378464	VIOXX 12.5MG/5ML ORAL SUSP	28.0%	\$98,608	7	2
00006011031	VIOXX 25MG TABLET	28.2%	\$12,055,582	7	1
00006011068	VIOXX 25MG TABLET	28.2%	\$111,823,754	7	1
00006011082	VIOXX 25MG TABLET	28.2%	\$2,776,936	7	1
00006378564	VIOXX 25MG/5ML ORAL SUSP	28.1%	\$120,864	7	2
00006011431	VIOXX 50MG TABLET	29.3%	\$135,827	6	1
00006011468	VIOXX 50MG TABLET	29.3%	\$1,389,512	6	1
00006011474	VIOXX 50MG TABLET	29.3%	\$958	6	1
00006073528	ZOCOR 10MG TABLET	33.5%	\$162,833	9	8
00006073531	ZOCOR 10MG TABLET	35.5%	\$8,129,369	5	5
00006073554	ZOCOR 10MG TABLET	33.5%	\$13,838,182	9	8
00006073561	ZOCOR 10MG TABLET	33.1%	\$16,753,353	9	7
00006073582	ZOCOR 10MG TABLET	33.5%	\$746,994	9	8
00006074031	ZOCOR 20MG TABLET	34.3%	\$53,791,981	5	5
00006074054	ZOCOR 20MG TABLET	34.3%	\$33,287,286	5	5
00006074061	ZOCOR 20MG TABLET	31.2%	\$75,436,424	9	5
00006074082	ZOCOR 20MG TABLET	32.4%	\$7,897,439	9	7
00006074931	ZOCOR 40MG TABLET	33.8%	\$38,166,494	5	5
00006074954	ZOCOR 40MG TABLET	33.8%	\$21,626,221	5	5
00006074961	ZOCOR 40MG TABLET	30.8%	\$32,574,473	9	4
00006074982	ZOCOR 40MG TABLET	33.8%	\$1,489,674	5	5
00006072631	ZOCOR 5MG TABLET	35.9%	\$661,941	5	5
00006072654	ZOCOR 5MG TABLET	35.4%	\$1,300,178	9	9
00006072661	ZOCOR 5MG TABLET	34.1%	\$2,273,991	9	7
00006072682	ZOCOR 5MG TABLET	35.9%	\$578	5	3
00006054331	ZOCOR 80MG TABLET	33.5%	\$5,604,603	5	5
00006054354	ZOCOR 80MG TABLET	33.5%	\$2,530,505	5	5
00006054361	ZOCOR 80MG TABLET	31.0%	\$2,398,187	7	4
00006054382	ZOCOR 80MG TABLET	33.5%	\$1,147	5	2